

IN THE SPECIFICATION:

Please replace the title with the following amended title:

**METHOD ~~AND COMPUTER SYSTEM~~ FOR
PROCESSING ELECTRONIC REBATES**

Please replace paragraph [0004] with the following amended paragraph:

[0004] The invention provides a method, ~~apparatus and article of manufacture~~ for processing electronic rebates. In one embodiment, a purchase identifier is linked to a purchase of a product. The purchase identifier is listed on a receipt upon the purchase of the product or contained in an electronic mail message sent to an electronic mail address accessible using a user computer system. Information is then received via a network from a user of the user computer system to complete a rebate claim for the purchased product. The received information is verified to determine whether the purchase identifier was provided. The rebate claim is granted if the received information is verified as correct.